



## GFOA Distinguished Budget Presentation Awards Program Scores and Comments

City of Valdez, Alaska  
Member ID: 224322001  
Application #: BAP-2025-9951258

Fiscal Year Begin: January 2025  
Budget Period: Annual

Award Decision: Qualified

Scoring Grade: 1 = Information Not Present, 2 = Does Not Satisfy Criterion, 3 = Proficient, 4 = Outstanding

			Reviewer Scoring			Reviewer Comments	Reviewer Comments	Reviewer Comments
			#1	#2	#3	#1	#2	#3
<b>Introduction and Overview</b>								
*	C1	<b>Table of Contents (mandatory)</b>	4	3	4	The TOC provides links to the related pages and the document's page numbers align to those in the pdf file.	I was able to find a table of contents that provided an easy way to navigate the document, thus I rated this section proficient. As a reminder, table of contents can now refer and even link to items outside of the budget document.	The table of contents is excellent is assisting to navigate the budget.
*	P1	<b>Strategic Goals &amp; Strategies (mandatory)</b>	3	3	4	The budget message summarizes the strategic priorities well, as well as how they are developed and their role in the budget.	I rated the entity's strategic goals and strategies for reaching those goals in the near and long-term as proficient. A link to the entity's strategic plan document and provide more detail on the action plans to implement the strategic plan.	The strategic goals, the process to update them annually and the public facing messaging is outstanding.
*	P2	<b>Priorities and Issues (mandatory)</b>	3	3	3	The budget message summarizes the issues, strategic priorities and responses developed as part of this budget.	The budget document did a proficient job of highlighting the priorities and issues of the entity against the constraints.	
*	C2	<b>Budget Overview (mandatory)</b>	3	2	3	The combining funds schedule on page 27 does this well. Consider summarizing the financial plan as part of future budget messages.	A graphic of where funds are spent isn't proficient. The budget overview provided summary of budget trends. Budget overview should also summarize changes between proposed and adopted budget I would recommend the staff review the examples on the Government Finance Officers Association website.	

### Financial Structure, Policy, and Process



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*	O1	Organization Chart (mandatory)	3	3	3	A citywide organization chart is provided.	The budget document included an organizational chart. Organization chart may consider how structure helps achieve mission.	
	F1	Fund Descriptions and Fund Structure	4	3	3	Funds are described and the fund structure is illustrated. Major funds are identified.	The budget document included information on fund description and a relationship of funds to the budget. This included description of the major funds and where those funds are appropriated.	
	O2	Department/ Fund Relationship	3	3	4	The fund / department relationships are illustrated in a table.	The budget document included tables, charts and other ways to demonstrate the relationship between the departments and the functional units. In addition, the department/fund relationship was described.	The graph makes the relationship between the funds and the departments/functional units very clear.
	F2	Basis of Budgeting	3	3	3	Described as modified accrual.	The budget document included the basis of budget. A statement was included the basis of budget is the same as the basis of accounting for the audited financial statements	
*	P3	Financial Policies (mandatory)	3	3	3	Financial policies are summarized and a link to the charter for more detail is provided. Consider ways to illustrate how the budget conforms to the policies.	The budget document included the basis of budget. A statement was included the basis of budget is the same as the basis of accounting for the audited financial statements	
*	P4	Budget Process (mandatory)	3	3	3	The budget process is described and a calendar of related events is provided.	The budget document provided an overview of the budget process. I was able to find a budget calendar to supplement the narrative information. I thought the document could have been clearer on the discussion on legal level of budget control.	

### Financial Summaries



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*	F3	<b>Consolidated Financial Schedule (mandatory)</b>	4	3	3	The combining funds schedule illustrates the revenues, expenditures and fund balances of the funds and the city as a whole very clearly.	The budget document also did a proficient job of providing a consolidated financial schedule. This included a statement the budget complies with all relevant financial policies.	
	F4	<b>Three Year Consolidated and Fund Financial Schedules</b>	3	3	3	Financial schedules include prior year's history as context for the budget year.	The entity effectively summarized major revenues and expenditures, providing a clear and comprehensive overview of total resources. They demonstrated proficiency in presenting other financing sources and uses, ensuring stakeholders have a complete understanding of the financial landscape.	
*	F5	<b>Fund Balance (mandatory)</b>	3	3	3	Fund balances are illustrated and discussed briefly.	I was able to find within the document a three-year consolidated and fund financial schedule, so I rated this section as proficient.	
*	F6	<b>Revenues (mandatory)</b>	3	2	3	Revenues are illustrated in the financial schedules and the larger revenue sources are described well.	There should be additional details about the methodology and approach to revenue and trends. The trends are shown but the drivers of the revenue changes could be more thorough. Revenues could be enhanced with trend charts.	
	F7	<b>Long-Range Financial Plans</b>	2	2	3	Consider including forecasts of long-range operating fund budgets.	I would like to see a stronger statement that the financial document complies with relevant financial policies. I would like to see long-range financial plans that extended two years beyond the budget. Long-range operating financial plans should consider unfunded liabilities and go beyond just the general fund.	

### Capital & Debt



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*	F8	Capital Program (mandatory)	3	2	3	Capital program budgets include a description of the approach, sources of capital funds a list of approved projects and anticipated operating budget impacts.	The budget document included information on Capital Expenditures. However, I was unable to find information of the process for identifying and choosing funded projects, nor information on the impact on operations and maintenance. Thus, I rated this section as less than proficient.	
*	F9	Debt (mandatory)	3	2	3	Debt is described well including legal limits, bond ratings, the purposes of existing debt and amortization over time.	Needs a clear discussion of debt policy, debt obligations, payment schedule, and legal debt limit; including an explanation of the effect the existing debt levels have, if any, on current operations; the document needs to work on it.	

Departmental/Program Information								
*	O3	Position Summary Schedule (mandatory)	3	3	4	A multi-year personnel summary schedule is provided. Consider describing the rationale for increases in the headcount.	The document also included a description of the current and future positions summary. I was able to find a summary of position count and an explanation in changes in staffing levels from previous years' budget.	The increase in staffing of 2.5 FTE adjacent to the position summary is outstanding.
*	O4	Departmental/Program Descriptions (mandatory)	3	3	3	Departments and their programs are described briefly.	I was able to find within the document a clear description of each department and a description of the unit's function so I rated this section as proficient.	
	O5	Departmental/Program Goals and Objectives	3	2	3	Programmatic "focus" could be construed as the goals or objectives but they should be more specific to improvements intended to be made during the budget period.	Department goals need to be quantifiable and time-based. For many of the unit/department this information was not provided.	



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*	O6	<b>Performance Measures (mandatory)</b>	2	2	3	I felt that the lack of actual metrics made this less than what's needed to meet the standard.	Without goals that are quantifiable for each unit/department it is difficult to have metrics that measure them. I would suggest the staff review the examples on the Government Finance Officers Association website.	
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Document-Wide Criteria									
	C3	Statistical/ Supplemental Section	3	3	3		Information about the city and the community provide context for the budget.	The budget document includes comprehensive statistical information that defines the community. This encompasses data on population size, composition, land area, and average household income. These statistics are presented in a clear and accessible manner, providing a detailed demographic profile of the community	
	C4	Glossary	3	3	3		A glossary of key terms and acronyms is included.	I also noticed the budget document had a glossary and the key words were located in it, thus I rated this section as proficient.	
	C5	Charts and Graph	4	3	3		Charts, graphs and table help convey financial data and trends. The visual indicators used throughout the budget are a nice feature.	The budget document was full of useful charts and graphs making this section as proficient. The graphs and charts really conveyed the messages in the text.	
	C6	Understandability and Usability	4	3	3		The document was formatted well and easy to use.	The budget was proficient for understanding and usability. The font is readable and the pages are in a numerical sequence. • As a reminder, understandability and usability encourages governments to use other forms of communication for budgets including videos, social media, and/or websites. .	Consider making the performance measures clearer and labeling them as measures/.



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Overall Score									
		Overall as a Policy Document	3	3	3				
		Overall as a Financial Plan	3	3	3				
		Overall as an Operations Guide	3	3	3				
		Overall as a Communication Device	4	3	3				

\*\*\*\*\* END OF SCORES AND COMMENTS FOR BAP-2025-9951258 \*\*\*\*\*